

SUSTAINABILITY

REPORTING STANDARDS AND MATERIAL TOPICS

This sustainability chapter summarizes the key environmental, societal and social developments at ProSiebenSat.1 Group. In combination with the other contents of the Annual Report 2022, this provides a comprehensive presentation of ProSiebenSat.1 Group's performance on the basis of financial and non-financial information. The sustainability chapter comprises the ProSiebenSat.1 Group Sustainability Report prepared in accordance with the standards of the Global Reporting Initiative (GRI). The complete GRI content index can be found in the "Information" section in the Online Annual Report 2022.

▼ The sustainability chapter contains the separate Non-Financial Report (NFR) for ProSiebenSat.1 Group in accordance with section 315b (1) and (3) of the German Commercial Code (HGB). The contents of the NFR are indicated by a red triangle at the beginning (▼) and end (▲) of the respective passage. In preparing the NFR, we are guided by the GRI standards as an international framework for sustainability reporting. In the NFR for financial year 2022, ProSiebenSat.1 Group reports on the main non-financial aspects with the corresponding information needed in order to understand the Group's business development, operating results and position and the effects of the business activities in this regard. Material risks for individual non-financial aspects were not determined in this context.

In accordance with section 317 (2) Sentence 4 HGB, the auditor checked that the NFR was presented in line with the legal requirements. In addition, the Supervisory Board commissioned Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft ("Ernst & Young") to audit the content of the NFR with reasonable assurance. The audit opinion dated April 27, 2023, which describes the type, scope and findings of this audit, is reproduced in the "Information" section in the Annual Report 2022. The audit was conducted using the relevant auditing standards "Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 revised)" in order to obtain reasonable assurance with regard to the legally required disclosures in accordance with sections 315b and 315c in conjunction with sections 289b to 289e HGB and the requirements of the EU Taxonomy Regulation.

The topics reported are the result of our current materiality analysis. In financial year 2021, a renewed and comprehensive materiality analysis was conducted in order to determine the main sustainability issues for ProSiebenSat.1 Group. This took into account both the statutory requirements and the definition of materiality according to GRI. After identifying potential issues and compiling a list of topics, we proceeded to the analysis phase, in which we looked at the results of research and studies, conducted an online survey amongst ProSiebenSat.1 employees, held interviews with internal stakeholders from all segments and representatives of employee networks, monitored the media, including competitors of ProSiebenSat.1, and carried out an analysis of relevant ESG ratings. The results were then evaluated in an internal review process by employees and managers from different departments based on different materiality perspectives (importance for stakeholders, impact of the Company's operations and relevance to business performance). ProSiebenSat.1 Group conducts every second year a new materiality analysis and validates the analysis the other year. Following this process, the materiality analysis from 2021 was validated in an internal review process in the reporting year 2022 by employees and managers and by the Executive Board, and the results were confirmed unchanged for 2022. In 2023 a renewal of the analysis is scheduled. ▲

▼ CONTENTS OF THE NON-FINANCIAL REPORT GRI 3-1, 3-2, 3-3 ▲

Aspects and disclosures in accordance with section 289c HGB	Reported topics	Reporting in sustainability chapter
Environmental Matters	Energy, Emissions	Climate & Environment
Employee-related Matters	Talent Acquisition, Employee Development and Retention, Management Development, Diversity and Equal Opportunity	Employees, Diversity & Inclusion
Social Matters	Social Responsibility (Public Value), Data Protection, Media Regulation (Journalistic Independence and Due Diligence, Programme Guidelines, Youth Protection)	Society, Governance & Compliance
Respect for Human Rights	Anti-discrimination	Society
Prevention of Corruption and Bribery	Anti-corruption	Governance & Compliance
Other Aspects	Antitrust Law	Governance & Compliance

▼ For the required information on the business model in accordance with section 289c (1) HGB, please refer to the “Organization and Group Structure” section of ProSiebenSat.1 Group’s Management Report. All other references to content outside this NFR are to be understood as additional information and not as part of this NFR. ▲

→ **Organization and Group Structure**

According to the GRI definition, aspects are classed as material, which have the most important actual and potential negative or positive impact on economy, environment and people, including impacts on their human rights, across our activities and business relationships. Based on this different definition of materiality compared with the NFR, the Sustainability Report includes additional topics. Ernst & Young conducted an audit of the Sustainability Report to obtain limited assurance in accordance with ISAE 3000 (revised). The audit opinion dated April 27, 2023, which describes the type, scope and findings of this audit, is reproduced in the “Information” section in the Annual Report 2022.

ADDITIONAL CONTENTS OF THE SUSTAINABILITY REPORT GRI 3-1, 3-2, 3-3

Reported topics	Reporting in sustainability chapter
Health and Safety	Employees
Accessible Offerings	Diversity & Inclusion
Waste	Climate & Environment
Information Security	Governance & Compliance

▼ REPORTING SCOPE AND DATA COLLECTION ▲

The organizational reporting framework for the information on concepts and key figures for our sustainability performance as contained in the sustainability chapter essentially comprises all Group companies and corresponds to the scope of consolidation of ProSiebenSat.1 Group as of the end of financial year 2022, which is managed centrally by ProSiebenSat.1 Media SE. The distinction of the scope of consolidation follows the control principle of IFRS 10. Changes in the scope of consolidation are accounted for in accordance with the recognition in financial reporting. Exceptions and restrictions with regard to the scope of reporting for individual content and data collection for key figures are described below or are indicated accordingly in the information on the individual topics. Unless indicated otherwise, the statements and key figures in the “Employees” section as well as with regard to diversity and equal opportunities mainly relate to the HR management approach and all employees of ProSiebenSat.1 Group, with the exception of international assets of Seven.One Studios, which comprised less than 1% of the Group’s employees at the end of the year. The topics described in the following with regard to employee matters are pursued throughout the Group, but individual measures are not implemented in the same way in all companies due to the diversity of the business models. The information on ProSiebenSat.1 Group’s public value offerings particularly, but not exclusively, relates to the Group’s business activities in the Entertainment segment. The background to this is our special responsibility in the media sector. We want our TV stations and platforms to play a relevant part in shaping opinions and promoting democracy. With the compliance management system (CMS), ProSiebenSat.1 Group covers significant legal areas which are relevant to non-financial reporting, such as anti-corruption and data protection, Group-wide. Due to different legal regulations abroad and a lack of areas of application for many companies, for example in the production business, the concepts on media law provisions relate primarily to the companies in the Entertainment segment in Germany.

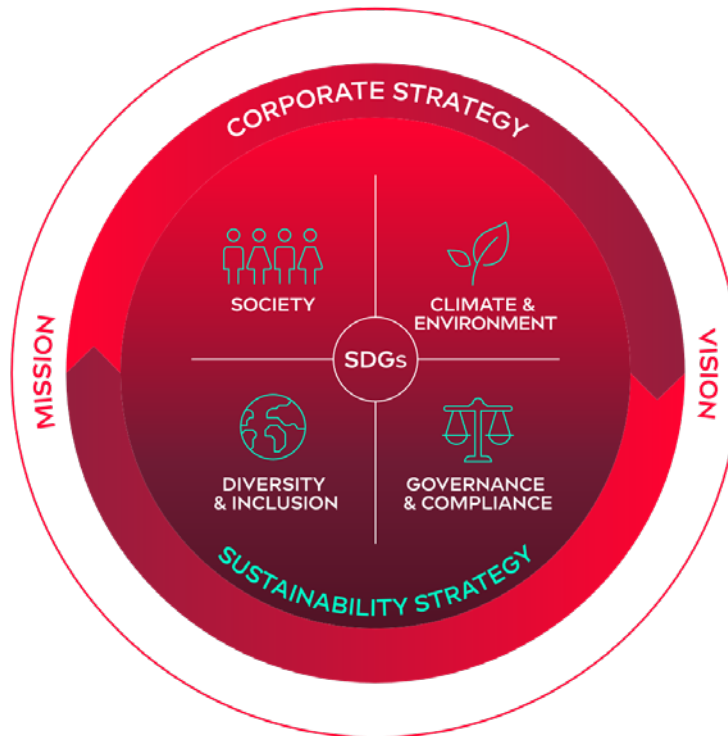
SUSTAINABILITY STRATEGY

▼ The Group defines sustainable entrepreneurial activity as an integrated approach for improving its economic as well as environmental and social performance. We are aware of our corporate and social responsibility and regard it as a holistic challenge. For ProSiebenSat.1, success not only means increasing ProSiebenSat.1 Group’s economic results in the long-term. For us, it also means further developing the Group’s sustainability strategy and adapting it to new challenges. Moreover, it means improving the key non-financial figures, and reconciling the sometimes conflicting interests of our target groups, particularly those of employees, users of our offerings and platforms, shareholders and investors, and business partners. As a matter of priority, ProSiebenSat.1 pursues a dialog with stakeholders who strongly influence the Company’s financial and non-financial performance and the regulatory framework for this, and are significantly affected by the Company’s activities.

In 2018, ProSiebenSat.1 developed a Group-wide sustainability strategy with the objective to tie sustainability aspects more strongly to ProSiebenSat.1’s corporate strategy in order to regard the Group’s economic, environmental, and social performance in a holistic way. Sustainability goals have also been integrated into the Executive Board targets. ▲

→ **Compensation Report**

▼ SUSTAINABILITY STRATEGY ▲



▼ Our sustainability strategy is based on the UN Sustainable Development Goals (SDGs). These define global priorities and sustainable development goals for 2030 and aim to mobilize global efforts to achieve a common set of goals and targets. ProSiebenSat.1 Group also wants to contribute to this transformation. As part of the development of the strategy, we have classified the following six goals as particularly relevant to our business activities and their contribution to the SDGs: quality education (SDG 4), gender equality (SDG 5), reduced inequalities (SDG 10), climate action (SDG 13), peace, justice and strong institutions (SDG 16), and partnerships for the goals (SDG 17). Based on this, we have transferred our sustainability management into four fields of action in which we bundle our activities thematically and set individual principles in each case: society, diversity & inclusion, climate & environment, and governance & compliance. The specific goals of the sustainability strategy and their implementation in 2022 are described in the following sections on the respective topics reported. ▲

▼ RELEVANT UN SUSTAINABLE DEVELOPMENT GOALS (SDGS) ▲



▼ ACTION AREAS AND PRINCIPLES ▲



ProSiebenSat.1 is a signatory to the United Nations (UN) Global Compact, a major global initiative for sustainable and responsible corporate governance, and is thus explicitly committed to its ten principles in the areas of human rights, labor standards, environment and climate, and preventing corruption.

These principles can be found in corresponding form in the ProSiebenSat.1 Code of Conduct. This Code of Conduct provides orientation and a binding framework – both for dealing with each other and with business partners, customers, suppliers and other third parties. The Code of Conduct is binding for all ProSiebenSat.1 Group employees worldwide. The Code of Conduct provides guidance, amongst other topics, on the working environment and interpersonal relationships, with the aspects human rights, diversity and anti-discrimination, working conditions, health and safety as well as ownership. The Code of Conduct is adopted by the Executive Board and is made available to all employees via the appendix to the employment contract, the intranet and electronic training systems. It is available to third parties on the website. The principles of our Code of Conduct are made binding for business partners through the Code of Conduct for Business Partners. ProSiebenSat.1 reserves the right to review compliance with the requirements of this Code of Conduct after giving reasonable advance notice and encourages its business partners to introduce their own binding guidelines for ethical behavior.

→ [Code of Conduct](#) → [Code of Conduct for Business Partners](#)

Further information is explained in the Governance & Compliance section. **GRI 2-23, GRI 2-24, GRI 2-25**

→ [Governance & Compliance](#)

ORGANIZATION AND MANAGEMENT

▼ Executive-level responsibility for non-financial aspects, sustainability performance indicators, and ESG (environment, social, governance) information at ProSiebenSat.1 Group mainly lies with the member of the Executive Board who is responsible for HR, Compliance, & Sustainability. Within the sustainability organization, the Sustainability Steering Committee represents a centralized and interdisciplinary body for managing, monitoring, and developing the sustainability strategy. Chaired by the Executive Board member responsible for HR, Compliance & Sustainability, it is made up of the Group CFO, managers and specialists from relevant central functions and operating corporate divisions as well as a works council representative. As of this financial year, there are Sustainability Officers in each of the three segments – Entertainment, Dating & Video and Commerce & Ventures – who bear operating responsibility for the sustainability goals and their implementation in the segments. They are also the segments' representatives in the Sustainability Steering Committee and have regular operational discussions with the Group Sustainability Office. In the past year, the Sustainability Steering Committee held three meetings. These focused on the

sustainability goals for 2022, the structure and organization of sustainability in the Group, updates on focus topics in the defined action areas, and the new sustainability umbrella brand #OneTomorrow. The Group Sustainability Office (previous year: Corporate Sustainability Office) is responsible for the Group-wide coordination, implementation, and communication of sustainability activities as well as the stakeholder dialog. The Head of the Group Sustainability Office reports to the Executive Board member responsible for HR, Compliance & Sustainability. ▲ **GRI 2-13**

EMPLOYEES

▼ The basis of ProSiebenSat.1 Group's HR strategy and corresponding measures are the overarching corporate goals. The HR products and processes derived from this focus on our employees and are intended to promote the innovative strength of our Company in this way. The Group has identified the topics of talent acquisition, employee development and retention, and management development as the main pillars of its company-wide, strategic HR work. The issues identified as material are managed centrally to ensure a consistent and efficient approach. At the same time, the Group considers the broad range of its business areas and the resulting diversity of its employees to be a particular strength. At Group level, the HR department works closely with the HR managers in the various business areas, under the leadership of the Executive Board. Conceptual HR work is managed centrally in consultation with the so-called Centers of Excellences (CoE) – included are areas such as talent & management development, talent acquisition, compensation & benefits and labor law. Besides quarterly reporting on personnel risks as part of Group-wide risk management, internal HR reporting plays an important role. The diversity management is also shaped by the central HR organization. Detailed information on diversity management at ProSiebenSat.1 can be found in the section:

→ **Diversity & Inclusion**

At the same time, ProSiebenSat.1 Group encourages specific topics to be dealt with individually in the separate organizational entities, depending on the sector and cultural background. In doing this, ProSiebenSat.1 Group aims to ensure that the various subsidiaries have the necessary flexibility to respond quickly and appropriately to the respective challenges in a competitive market environment. ▲

Information on employee numbers and on Group employees by segments and regions can be found in the Management Report section:

→ **Our Employees**

Talent Acquisition

▼ Highly qualified and committed talents are an important prerequisite for our Company's success and future viability. In a dynamically changing environment, our employees' ability to innovate plays a particularly important part in the further development of our products and services and thus in the economic success of the Group. In our recruitment, we rely on a skills-based model, which defines the key ProSiebenSat.1 skills of "Reflect," "Cooperate," "Create," "Deliver," "Know-how" and "Lead & Empower" that it is important for our employees to have in order to achieve our strategic corporate goals.

With our employer brand "ProSiebenSat.1 careers," we aim to position the Group as an attractive employer among applicants as well as our employees. At the same time, it forms the umbrella for all our employer branding activities. In order to expand the presence of our employer brand, we rolled out the employer branding campaign "#CreateMomentsThatMatter" in the reporting period. The campaign comprises general and target group-specific elements such as visuals, slogans, a trailer, and short videos. We use our social media careers channels to share content relating to moments from our employees' everyday working lives, which is intended to show potential applicants the diverse job and development opportunities at ProSiebenSat.1 Group.

To address job candidates, we also use a selection of complementary employer branding measures. Our careers website, which we further developed based on our employer positioning in 2022, is a central element. For example, it was expanded with the “Why Work With Us” page, on which we provide potential job candidates with relevant content relating to our corporate values and benefits as an employer. The Group not only publishes specific vacancies on the website, but also offers insights into the working environments of ProSiebenSat.1 Group. In the reporting period, for example, we followed the establishment of our newsroom in a video blog on the careers site. We also keep talents informed with stories on the ProSiebenSat.1 careers blog and our social media channels and share highlights from the Group. In 2022, we released our employer podcast “Hausgemacht – der ProSiebenSat.1 careers-Podcast” (Homemade – the ProSiebenSat.1 careers podcast). In the podcast, we profile employees from various areas of the Group and present their working environment.

→ careers.prosiebensat1.com

As our target groups are very diverse, in addition to a general employer branding strategy, we also pursue specific strategies for the particularly relevant fields of Tech & Data; Finance, Investment, M&A; Content & Creative; and Sales. For each of these core target groups, we have defined a specific mix of employer branding measures. For example, the “Tech for Ukraine” campaign specifically targets tech experts from Ukraine: To do this, we provide information about our English-speaking IT job offers on a landing page on the careers site and post vacancies on job portals that help Ukrainians search for jobs. With target group-specific employer branding events and via networks such as “Women in Big Data,” we also want to increasingly position ProSiebenSat.1 Group in Germany as an attractive employer for women.

In addition to events, we use sourcing channels such as social media, approaching talents directly, and university partnerships to get in contact with potential candidates. For example, ProSiebenSat.1 Group implemented a semester partnership with the Technical University of Munich under the patronage of Executive Board member Christine Scheffler in the reporting period. As part of the course “Transformation Processes of a Digital Group,” students had the opportunity to attend practical lectures and work on specific projects from various areas of the Group.

At Group level, an average of 46.8 people (previous year: 36.3) applied for each professional position that was advertised in 2022. The early turnover rate was 6.0% (previous year: 14.4%). It is defined as the percentage of employees who leave the Company within six months of being hired owing to the termination or annulment of their employment contract. ▲ **GRI 401-1**

Employee Development and Retention

▼ In view of the dynamic market environment, it is crucial to strengthen our employees' specialist knowledge and general skills. We are convinced that continuous training and development of our employees is a key factor in the success of ProSiebenSat.1 Group. At the same time, it is vital for our attractiveness as an employer and for a strong performance culture that we offer qualified and committed employees development opportunities and retain them within the Group.

ProSiebenSat.1 Group offers an extensive range of technical and personal training courses. In the period under review, the Group provided an average of 7.4 hours of training per employee (previous year: 6.3 hours) and 9.4 hours of training per manager (previous year: 9.5 hours). Our internal P7S1 Academy plays a vital role in training and development for our employees. Its training offers for employees in German-speaking countries are largely digitized and have been increasingly geared toward the requirements of the hybrid workplace. With appropriate training and workshops, we impart know-how regarding the use of collaborative tools and help employees to enhance the hybrid cooperation in their teams. Its offerings are closely aligned with the Group's strategic corporate goals and the needs of the individual operating segments. In addition, our employees can use many training offers on the “LinkedIn Learning” platform. We also see regular dialog between employee and manager as essential for the targeted and ongoing development of our employees. In the reporting period, we introduced “Up2Me,” a standardized dialog format relating

to individual performance, targets and development potential for employees of Group entities, particularly in Unterföhring. In addition, there is an internal job portal to strengthen employees' internal mobility and make talented individuals aware of development opportunities within ProSiebenSat.1 Group.

Our fundamental aim is to provide our employees with an attractive working environment and to retain them within the Company in the long-term. We therefore offer our staff compensation in line with the market, many social and fringe benefits, healthy meals in the campus canteens, and sports programs. In 2022, ProSiebenSat.1 Group agreed on a cooperation with Urban Sports GmbH ("Urban Sports Club"), which enables our employees in Germany to use the sport, fitness and wellness offering at a reduced price. Family-oriented services and our in-house daycare center in Unterföhring complete the offer. In addition, ProSiebenSat.1 Group cooperates with an external service provider that arranges childcare, provides coaching for those in difficult circumstances and offers support with caring for relatives. Through our established employee share program "MyShares" in Germany, employees also benefit financially from remaining with the Company. In the reporting period, we increased the employer contribution in the form of contribution shares from EUR360 to EUR480.

Through flexible working hours models, remote working and part-time work, we aim to make it easier for employees to juggle work and private life and to enable a positive work-life balance. As of the end of 2022, the proportion of employees working part-time was 18.2% (previous year: 17.7%). The proportion in our German entities was 18.9%, compared with 18.3% in the previous year.

In 2022, ProSiebenSat.1 Group introduced Group-wide corporate values. The rollout of the values aims to strengthen the corporate culture and lay a shared foundation for our decisions and actions. Our corporate values "Passion," "Innovation," "Courage," "Goal-Orientation" and "Responsibility" were devised by employees from various areas of the Group working together. Various formats help our employees to integrate the values into their day-to-day work.

To ensure that we can continue to offer our employees an attractive and modern working environment in the future, we have already started to design the hybrid working environment of ProSiebenSat.1 Group in 2021. For the development of the working models, the Executive Board defined guidelines on which basis the corporate units each devised and established their model. The models are tailored to the respective work requirements and culture of the individual corporate units. In most cases, flexible and hybrid models were implemented. To share ideas, concepts and specific experiences within the Group, there are regular cross-departmental dialog events. We also want to offer our employees a high degree of flexibility with regard to mobile working in the EU. Therefore, our employees in Germany have been able to work mobile 30 working days within a rolling twelve-month period in eleven selected EU countries since August 2022.

The turnover rate in the Group decreased to 15.0% in the reporting period (previous year: 16.5%). In our German entities it was 14.9%, compared with 16.2% in the previous year. For the calculation of the turnover rate, the number of former employees who left in the reporting period due to resignations and termination agreements is divided by the number of employees as of December 31. Departures due to fixed-term contracts, the end of an apprenticeship, retirement or death are not taken into account. ▲ **GRI 2-7, GRI 401-1, GRI 404-1**

Management Development

▼ The skills of our managers are of central importance to ProSiebenSat.1 Group's success. With our measures and services for management development and our guiding principles for management, comprising the three leadership levels "Lead Self," "Lead Team" and "Lead Business" we want to establish a consistent understanding of leadership throughout the Group and to strengthen the performance and development of our managers. For that reason, we also offer impulse and dialog formats in addition to training and advice at all management levels.

Through training offers, we want to empower our managers to enhance their skills and capabilities with regard to their management work. At the top management level in particular, skills play a special strategic role. The "Leading in times of uncertainty" program was developed specially for this target group. In addition to a standardized analysis of management behavior, it also includes experience-oriented tasks and interactive discussions in order to optimize participants' own leadership style. Self-reflection and agency are already strengthened during the training and further supported in subsequent, individual coaching sessions. The COVID-19 pandemic significantly increased the importance of hybrid leadership. To give our managers the best possible support for leadership and cooperation in hybrid teams, we initiated the "Managing Hybrid Teams" training course in 2022. In the context of hybrid leadership, we see the recognition and professional handling of employees' psychological stress as a key factor. For the first time, therefore, a specific offering for managers on the topic of "Peer Support for Mental Health" was offered in the reporting period. The aim is to recognize employees' psychological stress and deal with it appropriately. Hybrid working models have also altered the requirements of managers' communication skills. In our training course "Mastering Leadership Conversations," we therefore aim to reinforce our managers' communication skills and provide them with strategies for effective communication and persuasive conversation techniques, for example. In addition, we see the recognition of unconscious bias as an important element of good leadership. We raise managers' awareness of this with our "Unconscious Bias" training. The training also prioritizes the importance of diversity in the Company as well as fair cooperation.

Managers often face very individual challenges, which is why we complement our training offer with targeted consulting services. For example, we offer managers coaching to guide them in particular management situations and help them perform their management tasks.

Another element of the development of our managers is their networking across all segments. We want to encourage dialog between managers through impulse and dialog formats. From the start, we offer new managers the opportunity to network at the "Leadership@P7S1" onboarding event. In the regular "Leadership Hour," we create space for continuous dialog and provide additional impetus. The internal "LeadingWomen@P7S1" network offers female managers from the Group entities, particularly in Unterföhring, an additional opportunity to exchange. ▲

OVERVIEW OF KEY EMPLOYEE FIGURES

▼ HOURS OF TRAINING FOR EMPLOYEES AND MANAGEMENT / GRI 404-1 ▲

Employee headcount, average number of hours per employee

	2022	2021
Gender		
Women	8.4	6.6
Men	6.4	5.9
Diverse	—	—
	7.4	6.3
Management level		
Managers with direct report to Managing Director or Member of the Executive Board	9.8	8.0
Other managers	9.2	10.2
Employees without management responsibility	7.1	5.8
	7.4	6.3
Area		
Production	5.5	5.9
Administration	10.0	7.9
Sales	7.0	5.0
	7.4	6.3

Not including international assets of Seven.One Studios.

Due to the expansion of the reporting boundaries and the associated retroactive collection of data, it was not possible to fully record the training hours at individual companies in the previous year.

▼ EMPLOYEES IN FULL-TIME AND PART-TIME EMPLOYMENT BY GENDER AND REGION / GRI 2-7 ▲

Employee headcount as of December 31

	2022			2021		
	Part-time	Full-time	Total	Part-time	Full-time	Total
Gender						
Women	1,007	2,832	3,839	928	2,681	3,609
Men	387	3,437	3,824	380	3,394	3,774
Diverse	—	3	3	—	—	—
	1,394	6,272	7,666	1,308	6,075	7,383
Region						
Germany	1,223	5,260	6,483	1,148	5,138	6,286
Austria/Switzerland	162	415	577	152	397	549
US	2	392	394	3	384	387
UK	—	30	30	1	30	31
Other	7	175	182	4	126	130
	1,394	6,272	7,666	1,308	6,075	7,383

Not including international assets of Seven.One Studios.

▼ EMPLOYEE TURNOVER BY AGE GROUP, GENDER, AND REGION / GRI 401-1 ▲

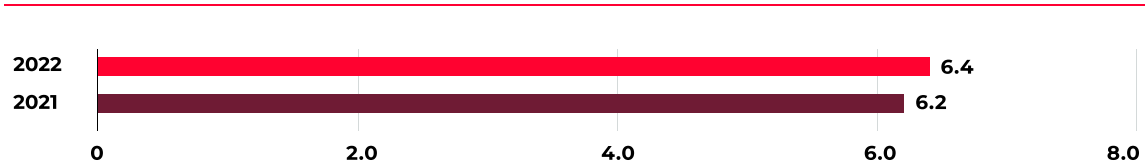
Employee headcount in %

	Turnover rate	
	2022	2021
Age group		
<30 years	21.0	24.9
30–50 years	14.7	15.3
>50 years	6.0	7.9
	15.0	16.5
Gender		
Women	13.8	16.5
Men	16.2	16.5
Diverse	33.3	—
	15.0	16.5
Region		
Germany	14.9	16.2
Austria/Switzerland	12.5	11.7
US	18.5	22.5
UK	46.7	87.1
Other	14.8	17.7
	15.0	16.5

Not including international assets of Seven.One Studios.

AVERAGE DURATION OF EMPLOYMENT

In years as of December 31



Not including international assets of Seven.One Studios.

EMPLOYEES BY EMPLOYMENT CONTRACT, GENDER, AND REGION / GRI 2-7

Employee headcount as of December 31

	Temporary		Permanent	
	2022	2021	2022	2021
Gender				
Women	586	657	3,253	2,952
Men	363	465	3,461	3,309
Diverse	—	—	3	—
	949	1,122	6,717	6,261
Region				
Germany	921	1,098	5,562	5,188
Austria/Switzerland	21	18	556	531
US	—	3	394	384
UK	2	2	28	29
Other	5	1	177	129
	949	1,122	6,717	6,261

Not including international assets of Seven.One Studios.

NEW EMPLOYEE HIRES BY AGE GROUP, GENDER, AND REGION / GRI 401-1

Employee headcount

	New hires		New hire rate ¹	
	2022	2021	2022	2021
Age group				
<30 years	698	724	43.0%	45.9%
30–50 years	814	921	16.0%	18.6%
>50 years	62	116	6.5%	13.6%
	1,574	1,761	20.5%	23.9%
Gender				
Women	858	883	22.3%	24.5%
Men	713	878	18.6%	23.3%
Diverse	3	—	100.0%	—
	1,574	1,761	20.5%	23.9%
Region				
Germany	1,323	1,496	20.4%	23.8%
Austria/Switzerland	107	105	18.5%	19.1%
US	84	115	21.3%	29.7%
UK	13	18	43.3%	58.1%
Other	47	27	25.8%	20.8%
	1,574	1,761	20.5%	23.9%

Not including international assets of Seven.One Studios.

1 Proportion of new employees by headcount.

Health and Safety

The health and safety of employees are a high priority for ProSiebenSat.1 Group, both during the COVID-19 pandemic and beyond. Since the beginning of the pandemic in March 2020, our crisis team, the so-called “COVID-19-Taskforce” has worked closely with Group Safety, Occupational Health and Safety and the works council to implement the SARS-CoV-2 Occupational Health and Safety Standards. Against the backdrop of the COVID-19 crisis, the majority of our employees worked remotely from home up to and including May 2022. Employees of the so-called critical infrastructure from the broadcasting area continued to work at the campus in Unterföhring throughout the entire pandemic. To guarantee the best possible protection of the employees on site, we therefore installed preventive measures such as UV air filters in the control rooms and studios and CO₂ traffic lights in conference rooms. After the decline in infection rates, we enabled all employees to return to the campus in Unterföhring from June 2022. The COVID-19-Taskforce continually evaluates the current developments with regard to certain criteria, such as a rapid rise in COVID-19 infections in the population or the workforce. If necessary, the measures will be adjusted accordingly. The Taskforce is also in dialog with the various companies in different locations. This year, our employees were again offered a COVID-19 vaccination. In fall 2022, our employees also had the opportunity to be vaccinated against influenza.

Our employees’ health remains an important priority for us beyond the COVID-19 pandemic. We are aware of other potential health risks that could arise from work-related stress or a lack of physical activity, for example. For this reason, we have established our occupational health management system “P7S1 cares for you” for the Group entities, particularly in Unterföhring. This comprises the three pillars of occupational health and safety, operational integration management, and promotion of health in the workplace. The Group bundles a range of measures here: Along with a special operational integration management program, these also include flexible working hours and sabbaticals, as well as preventive physical and mental health services.

As remote working in particular has required employees to have more self-reliance in handling their personal resources, the “P7S1 Mental Health Days” took place again in both spring and fall of the reporting year. Here, employees in Germany had the opportunity to attend presentations,

workshops and training sessions on topics such as mindfulness, resilience and how to deal with stress. At the same time, the Group wants to promote an open approach to the topic of mental health and its destigmatization. To mark the “Mental Health Days” in fall, a pilot project was also implemented with Instahelp, an online platform for psychological counseling. Employees were able to utilize the platform’s offering during an eight-week cooperation. **GRI 403-1, GRI 403-3, GRI 403-6**

SOCIETY

Social Responsibility (Public Value)

▼ With our entertainment and commerce offerings, we reach several million viewers, users and customers every day via all platforms. With its 15 free and pay TV stations in Germany, Austria and Switzerland, ProSiebenSat.1 addresses a variety of target groups and reaches over 60 million people per month in its core market Germany. The own online channels reach nearly 12 million unique users. With over 30 million app downloads and more than 4 million unique users a month, our German streaming platform Joyn has firmly established itself on the market after just three years. The audience share of ProSiebenSat.1’s stations in the period under review came to 24.9% (previous year: 25.5%) among viewers aged 14 to 49. On YouTube alone, the digital media & entertainment company Studio71 generated 11.8 billion video views a month on its 1,250 channels in the reported year 2022 (previous year: 10.7 billion video views). For a detailed description of the development of ProSiebenSat.1 Group’s relevant market environments with corresponding reach figures and information on the sources, please refer to the sections:

→ **Organization and Group Structure** → **Group Environment**

We are aware of the high levels of attention that our products attract and pursue the goal of using the wide reach of our TV stations and platforms responsibly. With this approach, ProSiebenSat.1 raises public awareness of socially relevant issues in its programs and platforms, with its own formats, issue films, and campaigns, and generates public value. Public value is generally understood to refer to the value and benefits that an organization provides to society. In the program principles of the German Interstate Media Treaty (MStV), it is already stipulated that private-sector broadcasters should express the diversity of opinions in their content and allow important political, ideological, and social players to have a say in an appropriate manner. The German state media authorities also adopted a charter on public value in fall 2021, which states that media offerings will be easier to find if they are particularly relevant to the shaping of public opinion. In the reporting period, the public value offerings were selected by the state media authorities in a procedure in accordance with section 84 (5) MStV. ProSieben, SAT.1, and Kabel Eins were considered with their broadcasting and telemedia offerings.

ProSiebenSat.1 has integrated the aspects of shaping opinions and promoting democracy into the principles for its commitment to sustainability via the action area of “Social Responsibility”. We want to integrate our sustainability goals more strongly into TV stations’ programming as well as the other platforms and online offerings. We aim to also reach young target groups with sociopolitically relevant topics. The Group Sustainability Office and the Sustainability Officers in the three segments work to increase public value content in all programs and on all platforms by communicating the sustainability strategy in the Group and driving the continuous dialog with the relevant interfaces in the Group.

We consider it our duty to explain current social and political developments for our viewers and users. In 2022, we established an own news team with over 60 journalistically working colleagues who have been producing and broadcasting live news for the entire Group since January 2023. In addition to studios in Unterföhring, we have a capital city studio very close to the German government at Potsdamer Platz in Berlin. For further information on journalistic due diligence and the independence of editorial work, please refer to the section:

→ **Governance & Compliance**

Outside of traditional news shows, we also want to provide a stage for socially and politically relevant topics. As part of our “Green Seven Week,” formats such as “JENKE. Das Klima-Experiment” (JENKE. The Climate Experiment), “Zervakis & Opdenhövel. Live” and “Die ProSieben Politik Show” (The ProSieben Politics Show) focused on the topics sustainability, environment and society. In the new podcast show “Frau Bauerfeind rettet die Welt” (Ms. Bauerfeind saves the world) by and with Katrin Bauerfeind, which has been going out since December 13, 2022, 18 start-ups with sustainable products and concepts are competing for prize money of EUR100,000. The PULS 4 format “Klimaheld:innen” also won the Austrian Environmental Journalism Award in 2022.

In the show “Joko & Klaas gegen ProSieben” (Beat the Channel), the two presenters Joko Winterscheidt and Klaas Heufer-Umlauf compete for a 15-minute slot in prime time that they can use however they wish. They regular use the time that they win to garner both attention and reach for current events such as the protest movement in Iran. In order to increase this reach, they both permanently handed over their high-reach Instagram accounts to two Iranian activists in 2022. In addition to Joko and Klaas, there were also two benefit concerts (“Sound of Peace” and “We Stand with Ukraine”) in Berlin and Vienna, which ProSiebenSat.1 broadcast and co-hosted, devoted to Russia’s ongoing war of aggression against Ukraine, as well as the “Ukraine Spezial” special broadcasts. Further public value highlights in 2022 included Iranian singer Rana Mansour’s performance of the protest anthem “Baraye” at the “The Voice of Germany” final, the documentary “Route 4” on sea rescue and refugee routes at sea, the “Kannste Regieren” (Do you know how to govern?) formats with German Chancellor Olaf Scholz and German Foreign Minister Annalena Baerbock, among others, and “ProSieben THEMA. Waffen für den Frieden. Deutschland rüstet auf” (ProSieben THEMA. Weapons for peace? Germany is arming itself.).

The segments Dating & Video and Commerce & Ventures also accept their social responsibility and want to raise awareness of socially relevant issues with initiatives and campaigns. In our Dating & Video segment, the dating provider Parship dispensed with its long-standing slogan “Alle 11 Minuten verliebt sich ein Single auf Parship” (A single finds love on Parship every 11 minutes) at the beginning of 2022 and instead proclaimed a new start for healthier online dating. With the growing popularity of online dating, the challenges for the entire online dating industry are becoming increasingly clear. The market research studies initiated by Parship show that issues such as ghosting or impersonal messages are among the most common negative experiences in online dating and increased further during the pandemic. With help of the study as well as interviews with singles, it was also possible to identify central needs such as authenticity, commitment, respect and safety. In order to meet these needs, Parship called for more respect, authenticity and safety in online dating with a broad-based campaign under the slogan “Healthy Dating”. At the same time, Parship overhauled the platform itself, for example with a safety check on registration, a “message quality” feature, which requires initial messages to comprise at least seven words and deactivates copy and paste, and a no filter policy, which bans heavily edited profile photos. All this is intended to create a safer, more positive and authentic dating experience on Parship.

In our Commerce & Ventures segment, experts from wetter.com provided and explained daily environmental news as part of the “Green Seven Week”. Besides the latest weather news, wetter.com also provides background information on developments and events relating to the environment, climate, and climate change. With its “Conscious Care” initiative, the online beauty provider Flaconi is highlighting cruelty-free, vegan, environmentally friendly or nature-based products on its website and allowing customers to filter by the relevant criteria. Since 2022, customers have also been able to order refills for certain products instead of buying new ones, whereby Flaconi is promoting sustainable multi-use packaging, such as for perfume.

Furthermore, ProSiebenSat.1 also provides charities with media volume at a large discount or pro bono, sometimes up to a seven-figure sum in euro. As a founding member, ProSiebenSat.1 Group has thus amongst others supported the association startsocial since 2001. In addition to media volume, employees have been supporting the initiative on a voluntary basis as coaches, jury members and on the Advisory Board for several years. startsocial promotes voluntary social

engagement all over Germany and, with the German Chancellor as its patron, presents awards and allocates advisory grants to outstanding voluntary initiatives.

Through various charitable, local initiatives or company volunteering projects, our employees are actively engaged in further climate and environment as well as social projects throughout the Group. In addition, the Group, subsidiaries and employees regularly organize fund raising campaigns for charities.

In order to further discuss important topics and action areas relating to public value in cooperation with scientific representatives, ProSiebenSat.1 participated in a study titled “Klima und Biodiversität. Eine Programmanalyse und Rezeptionsstudie zum deutschen TV-Programm” (Climate and Biodiversity. A Program Analysis and Reception Study on German TV Programming) in the financial year 2022, which was initiated by the MaLisa Foundation and implemented by the University of Rostock. The findings of the study will be published in 2023.

As a founding member of the Bavarian Media Sustainability Pact, which was unveiled to the public at the “Munich Media Days” in October 2022, we also want to provide impetus for the responsible formation of a more sustainable media industry. Coordinated by the Bavarian regulatory authority for new media, we and other founding members such as Vodafone, Amazon Prime Video, Bayerischer Rundfunk, egoFM, scientific representatives and the Bavarian journalists’ association have developed an approach that – in addition to the three pillars of economy, environment and social affairs, also defines journalistic responsibility as a key component of sustainability at media companies for the first time. Based on these four pillars, guidelines and FAQs are intended to enable small and medium-sized media companies to develop a sustainability strategy with reasonable outlay in terms of time and human resources and to embed sustainability and public value within the company.

Since 2011, the Group has placed its public value activities in a larger social context and underscored their relevance for the Group by establishing an Advisory Board. The interdisciplinary body chaired by Bavaria’s former minister-president Dr. Edmund Stoiber advises ProSiebenSat.1 Group on relevant social, ethical and media policy issues and provides impetus on important topics such as education and culture. In 2022, the Advisory Board held four meetings, with updates on ProSiebenSat.1 Group’s sustainability strategy regularly featuring on the agenda.

In 2022, ProSiebenSat.1 Group created a Group-wide umbrella brand for its engagement. Under the brand #OneTomorrow, the Group communicates its sustainability activities throughout the Group both internally and externally. #OneTomorrow bundles and covers all engagement from the pillars Society & Public Value, Diversity & Inclusion and Climate & Environment. This includes public value programs and initiatives in the segments and in the Group as well as the social engagement of Seven.One AdFactory GmbH (“Seven.One AdFactory”) with projects such as the crowdfunding campaign #Flutwein for the restoration of the Ahrweiler wine-growing region, which used our various platforms under the #OneTomorrow umbrella. As sustainability is increasingly characterizing the advertising campaigns of many major brands, #OneTomorrow also offers selected advertising customers the opportunity to book spots in environments produced with low carbon emissions or to calculate the carbon footprint for the campaigns. In the future, we will place this wide variety of initiatives and projects under the #OneTomorrow brand and communicate them across all our channels. ▲

Anti-discrimination

▼ Discrimination refers to unequal treatment of individuals or groups of people on the basis of certain characteristics. The prohibition of discrimination is defined as a human right and forms the basis for respectful interaction. We believe that at companies in particular it is very important to ensure equal treatment of all employees. ProSiebenSat.1 Group therefore does not tolerate discrimination on the basis of age, disability, ethnic background and nationality, sex and gender identity, religion and ideology, or sexual orientation and identity. We provide the workforce

throughout Germany with mandatory training on the General Act on Equal Treatment (AGG). With our Code of Conduct, we also take a clear stand against any type of sexual violence or abuse of power.

All employees are encouraged to report discrimination or violations of principles set out in the Code of Conduct. A central compliance instrument for ProSiebenSat.1 Group is the whistleblower system. In addition to internal reporting channels, until December 2022 it was also possible to report legal violations anonymously via an external ombudsman service. The ability to submit anonymous reports was replaced in January 2023 by the introduction of an electronic whistleblower system. Via the private media association VAUNET, we also participate in the Themis advice center against sexual harassment and violence, which provides assistance for those affected in the film, television and theater industry. In 2022, as in the previous year, there was one case of violations in connection with discrimination, which was closed in the reporting period. ▲ **GRI 406-1**

DIVERSITY & INCLUSION

Diversity and Equal Opportunity

▼ For us, diversity means recognizing and valuing differences and individuality. Our goal is to create a working environment that is free of prejudice and shows all employees the same high level of appreciation – regardless of their age, disability, ethnic background and nationality, sex and gender identity, religion and ideology, or sexual orientation and identity. We regard the differences and diversity of our employees as an important requirement for our Company's success. Against this backdrop, ProSiebenSat.1 Group signed the Diversity Charter in 2014 and follows the guidelines specified in it. Our internal guidelines also stipulate that employees at all hierarchy levels should be hired exclusively according to objective criteria and promoted solely on the basis of their abilities. We pursue the goal of promoting diversity within our workforce and champion equal rights and equal opportunities in accordance with the guiding principle for the action area of diversity. The "Diversity & Inclusion" department, which was created in April 2022 as part of HR, is responsible for the further development of diversity management, the targeted focus, and the operational implementation of associated measures. We wish to illustrate our commitment to diversity and inclusion with the "Diversity Principles," which have been published throughout the Group. They form the foundation for our activities to promote tolerance and diversity – in our Company and in society. We see this as a task for all our employees and our managers.

This action also includes the further development of our inclusion efforts. In 2021, the Group management and the works council concluded an inclusivity agreement with the representative body for disabled employees. On May 1, 2022, an Inclusion Officer was appointed. In addition, ProSiebenSat.1 Group is also cooperating for the second year in a row with myAbility, a talent program that supports students and university graduates with disabilities and chronic illnesses in German-speaking countries by providing them with career coaching and opportunities for networking and job shadowing. As part of the talent program, myAbility carried out "sensitivity training for job shadowing providers" in July 2022. The participants were particularly made aware of how to handle various forms of disability. On December 3, 2022, the International Day of People with Disabilities, we again took part in the global #PurpleLightUp campaign. The campaign is supported in the German-speaking region by myAbility as an official partner of PurpleSpace Ltd. ("PurpleSpace") and is intended to draw attention to the necessity of economic autonomy for people with disabilities. Employees' awareness of issues of inclusion, accessibility and ableism was raised with a presentation by the "Sozialheld*innen," a charity campaigning for social justice via project work.

The diversity of our Company is aided by the best possible balance of men and women and a diversity of genders in the workforce and in management positions. As of December 31, 2022, 50.1% (previous year: 48.9%) of employees in the Group were female and 49.9% (previous year: 51.1%) were male. The percentage of employees who have chosen the sex marker “diverse” is about 0.0% due to the low number. The proportion of female managers increased slightly from 35.0% to 35.8%. When it comes to filling management positions in the Group, men and women should be hired purely on the basis of professional and personal aptitude. We have therefore integrated “gender equality” into ProSiebenSat.1 Group’s sustainability strategy as a United Nations Sustainable Development Goal (SDG 5) that is particularly relevant to us. The internal and external communication of this goal sends a clear signal to both potential managers and to decision-makers at all management levels during selection processes. ▲ GRI 405-1

▼ SHARE OF EMPLOYEES BY GENDER GRI 405-1 ▲

Employee headcount as of December 31, in %

	Employees		Managers	
	2022	2021	2022	2021
Group				
Women	50.1	48.9	35.8	35.0
Men	49.9	51.1	64.2	65.0
Diverse	0.0	—	—	—
	100.0	100.0	100.0	100.0
Germany				
Women	50.4	49.5	35.9	34.2
Men	49.6	50.5	64.1	65.8
Diverse	0.0	—	—	—
	100.0	100.0	100.0	100.0
ProSiebenSat.1 Media SE				
Women	63.8	61.3	43.9	34.4
Men	36.2	38.7	56.1	65.6
Diverse	—	—	—	—
	100.0	100.0	100.0	100.0

Not including international assets of Seven.One Studios.

As of December 31, 2022, the average age of employees at ProSiebenSat.1 Group was 37.7 years (previous year: 37.4 years). The proportion of employees who were of foreign nationality was 15.8% (previous year: 14.9%).

▼ An open-minded working climate with regard to sexual orientation and gender identity is a key criterion for us to be perceived as a modern employer. That is why we specifically support initiatives aimed at promoting diversity and inclusivity. An example of this is the LGBT+ network (Lesbian, Gay, Bisexual and Transgender) PROUD@ProSiebenSat.1, which has been set up by employees and aims to make diversity more visible within the Group. In 2022, the network took part in Christopher Street Day in Munich for the first time with its own float. Our goal is to create an inclusive working environment in which all individuals are shown the same appreciation. That includes the use of equal language. For that reason, we made a recommendation to our employees in 2021 that they should use gender-sensitive language. This is presented during the welcome days for the onboarding of new employees.

Since the beginning of the year, our Executive Board member Christine Scheffler has been on the Advisory Board of the “BeyondGenderAgenda” initiative. BeyondGenderAgenda supports the further strengthening of diversity and inclusive working environments in the culture of listed and medium-sized companies.

ProSiebenSat.1 Group wants to set an example for diversity with the reach of its entertainment offerings. Examples from the 2022 reporting period are the ProSieben programs on International Women's Day, the International Day for the Elimination of Racial Discrimination, and PRIDE Day. On the initiative of the state media authorities of Bremen, the media companies ARD, ZDF, Deutsche Welle, Deutschlandradio, RTL Deutschland and ProSiebenSat.1 came together and founded the new alliance "Medien für Vielfalt" (Media for Diversity) in 2021. The alliance represents a clear commitment to diversity in the media sector. At a event organized by the Alliance "Medien für Vielfalt" in April 2022, experts discussed various aspects of diversity and inclusion. The central question was how media can and must campaign against racism and for the communication and promotion of tolerance, respect, and diversity. ▲

OVERVIEW OF KEY DIVERSITY FIGURES

▼ DIVERSITY OF EMPLOYEES / GRI 405-1 ▲

As of December 31 (headcount), in %

		2022	2021
Managers with direct report to Managing Director or Member of the Executive Board	Women	35	32
	Men	65	68
Other managers	Women	36	36
	Men	64	64
Employees without management responsibility	Women	52	51
	Men	48	49
Managers with direct report to Managing Director or Member of the Executive Board	<30 years	1	2
	30–50 years	81	82
	>50 years	17	16
Other managers	<30 years	4	5
	30–50 years	81	81
	>50 years	15	14
Employees without management responsibility	<30 years	24	24
	30–50 years	64	65
	>50 years	12	11
Production	Women	45	44
	Men	55	56
Administration	Women	53	50
	Men	47	50
Sales	Women	56	54
	Men	44	46
Production	<30 years	19	19
	30–50 years	65	67
	>50 years	15	15
Administration	<30 years	22	23
	30–50 years	68	68
	>50 years	11	9
Sales	<30 years	24	23
	30–50 years	67	66
	>50 years	10	11

Not including international assets of Seven.One Studios.

Employees who have chosen the sex marker "diverse" are not shown due to the small number in order to protect personal rights.

▼ DIVERSITY OF GOVERNANCE BODIES AT PROSIEBENSAT.1 MEDIA SE / GRI 405-1 ▲

As of December 31 (headcount), in %

	Executive Board		Supervisory Board	
	2022	2021	2022	2021
Gender				
Women	25.0	33.0	37.5	37.5
Men	75.0	67.0	62.5	62.5
Diverse	—	—	—	—
	100.0	100.0	100.0	100.0
Age group				
<30 years	—	—	—	—
30–50 years	—	—	25.0	25.0
>50 years	100.0	100.0	75.0	75.0
	100.0	100.0	100.0	100.0

Accessible Offerings

ProSiebenSat.1 Group is committed to barrier-free access to its offerings. We offer subtitled programming areas and audio descriptions for blind and visually impaired people on our channels, among other things, in order to improve the dissemination of information. Back in 2000, ProSieben already introduced the first regular subtitle service for the deaf on German private television. The Group broadcasts accessible offerings on nearly all its free TV stations and continually drives their expansion. In 2022, the range of programs with subtitles was expanded, and in particular the number of formats with additional audio description was increased. Specific examples include ProSieben shows such as “The Masked Singer” and “Joko & Klaas gegen ProSieben” (Beat the Channel) and feature films on ProSieben as well as soccer broadcasts on SAT.1. In addition, sign language was used in some reports in the “ProSieben THEMA” series as well as in shows such as “Kannste Regieren? Baerbock, Scholz & Lauterbach zurück in der Schule” (Do you know how to govern? Baerbock, Scholz & Lauterbach back at school). For the first time, subtitles in simple language were also offered for the “JENKE. Das Klima-Experiment: Sind wir noch zu retten?” (JENKE. The Climate Experiment: Can we still be saved?) and “ProSieben THEMA. Waffen für den Frieden? Deutschland rüstet auf.” (ProSieben THEMA. Weapons for peace? Germany is arming itself.) reports. For the future, we aim to further expand our barrier-free offerings.

Moreover, the German Interstate Media Treaty requires broadcasters of nationwide programs and video-on-demand providers to expand their range of accessible content within the limits of their technical and financial capabilities. From 2023, the German Interstate Media Treaty requires broadcasters to draw up concrete action plans for this. Individual states and the German government have already published action plans to implement the UN Convention on the Rights of Persons with Disabilities, which also aim to include more accessible formats on television. The state media authorities regularly monitor this expansion. Subtitles are currently included in the programming on five German ProSiebenSat.1 stations: ProSieben, SAT.1, Kabel Eins, sixx, and ProSieben MAXX. On average in 2022, subtitled minutes as a percentage of linear programming as a whole (24 hours) amounted to 48.2% on ProSieben, 27.5% on SAT.1, 44.7% on Kabel Eins, 32.7% on sixx and 12.7% on ProSieben MAXX.

CLIMATE & ENVIRONMENT

▼ ProSiebenSat.1 Group is aware of its ecological responsibility. Therefore, together with our employees and in dialog with our external stakeholders, we want to make our contribution to mitigating climate change and protecting our environment. We have set climate neutrality as a central, Group-wide target for 2030. Since the target was set in 2019, we have therefore continually reduced our operational emissions. In 2022, we can report a reduction by 18% year-on-year.

At our Unterföhring site – the Group’s headquarters – we supply our office buildings, production studios, and data centers exclusively with green electricity. In addition, ProSiebenSat.1 also wishes to take an active role in the adoption of ecological heating. The Group uses renewable geothermal energy to heat the entire headquarters. We also use the waste heat from our data centers to heat our office buildings. The conversion to LED lighting, which is almost complete, also contributes to increasing energy efficiency. In addition, sustainability certification in accordance with the LEED model (Leadership in Energy and Environmental Design) is planned for the new campus in Unterföhring, which is currently under construction.

With the “Clean shoot!” initiative, Seven.One Entertainment Group GmbH (“Seven.One Entertainment Group”) developed an extensive package of measures in 2019 to make film and television productions more sustainable. The initiative defines requirements and recommendations for production companies on how to reduce CO₂ emissions and conserve resources. ProSiebenSat.1 is a signatory of the “Joint industry declaration for sustainability in film and series production,” a coalition of Germany media producers coordinated by Prof. Monika Grütters, former Federal Government Commissioner for Culture and the Media.

In addition to environmentally friendly production, ProSiebenSat.1 also champions climate protection issues in numerous formats, such as in “Green Seven Week”. Since 2009, the initiative has comprehensively examined current environmental and climate protection topics every year, especially for a young target group. More information can be found in the section:

→ **Social Responsibility**

Operational responsibility for recording and consolidating environmental activity data lies with the Corporate Procurement & Real Estate department for the headquarters and with the respective management teams for the ProSiebenSat.1 assets. The Group Sustainability Office is responsible for CO₂ accounting, determining other reported environmental performance indicators, and reporting and communicating these. The Group Sustainability Office is also responsible in organizational terms for the management of climate and environmental protection measures to achieve climate-related corporate goals. ▲

Energy

▼ Total energy consumption within the Group came to around 33 gigawatt hours (previous year: 33 GWh) in the period under review. The main areas of consumption were electrical energy (14 GWh) and the requirement for heating and cooling (13 GWh). The energy consumption of the vehicle fleet was 5 GWh. Overall, the share of energy from renewable sources in total consumption was 66% in 2022.¹

▼ ENERGY INTENSITY / GRI 302-3 ▲

	2022	2021 ¹	2020
Total energy consumption in GWh	33.26	33.43	36.67
... energy from renewable sources	21.99	—	—
... energy from non-renewable sources	11.27	—	—
Revenues in EUR m	4,163	4,495	4,047
Average FTE ²	7,501	7,956	7,128
Energy consumption/revenues			
in MWh/EUR m	7.99	7.44	9.06
Energy consumption/average FTE			
in MWh/average FTE	4.43	4.20	5.14

1 Prior-year figures partly adjusted as described in Notes to Consolidated Financial Statements, note 3 "Changes in reporting standards and accounting policies".

2 The number of average employees is presented in full-time equivalents (FTE).

In response to the strained situation on the European energy market in fall 2022, the Group set itself the goal of contributing to its alleviation through energy-saving measures. Among other things, ProSiebenSat.1 decided to reduce the room temperature at all European offices of the Group to 20°C, to largely avoid hot water in sanitary facilities, and to reduce lighting at night. ▲ GRI 302-1, 302-3, 302-4

Emissions

▼ As in the previous year, the direct emissions (Scope 1) of ProSiebenSat.1 Group in 2022 resulted mostly from the emissions of ProSiebenSat.1's vehicle fleet. The Group is undergoing an incremental transformation to locally emission-free electric mobility. There are more than 80 charging stations at the campus in Unterföhring; further expansion has already been approved. Apart from charging company cars, employees can also use them for their private vehicles at a discounted rate.

Also relevant for direct emissions are the local generation of heat and the operation of the emergency standby systems at the broadcasting site in Unterföhring, which run on light heating oil in the event of disruption to the electricity supply.

Indirect emissions through the generation of purchased energy (Scope 2) declined by 663 t year-on-year to 1,373 tCO₂e². In addition to the energy saving measures implemented, this is primarily due to the use of more electricity from renewable energy. With the Unterföhring headquarters having exclusively procured electrical energy from hydropower since 2019, we switched more locations to

1 As part of the sustainability strategy, ProSiebenSat.1 is continuously updating its ESG reporting structure. In this financial year, among other things, we collect the energy consumption of sites of Commerce&Ventures companies outside of Unterföhring for the first time. This enables us in the chapter "Energy" to report the consumption of the whole Group. In the last reporting period, only data from the main site was included, therefore a year-on-year comparison is not possible like-for-like.

2 For emissions reporting, we use the unit CO₂ equivalent (CO₂e), a unit of measurement to standardize the climate impact of the different greenhouse gases.

electricity from 100% renewable energy this year, such as Flaconi's logistics center in Halle (Saale) and the headquarters of The Meet Group, Inc. ("The Meet Group") in New Hope, US.

District heating from low-emission geothermal energy was used for the heating supply at the Unterföhring headquarters.

The emissions recorded for the upstream and downstream value chain (Scope 3) apart from energy production and transmission losses (28%) primarily arise from employee commuting (33%) and essential business travel (39%). Due to the gradual recovery after two years marked by the COVID-19 pandemic, the volume of travel and commuting increased again, but remained well below the emissions in 2019 (business travel 2019: 7,797 t; employee commuting 2019: 6,474 t). The other emission categories are currently being analyzed; we plan to include them in the carbon footprint successively in 2023.

Overall, operational emissions (Scope 1, Scope 2) fell by 18% year-on-year. Across all emission categories (Scope 1, Scope 2, Scope 3), an increase by 25% is recorded due to the partly normalization of employee mobility. As in the previous year, ProSiebenSat.1 Group plans to offset 10% of the total emissions (Scope 1, Scope 2, Scope 3) by purchasing certificates from high-quality climate protection projects.

▼ CARBON FOOTPRINT OF PROSIEBENSAT.1 GROUP / GRI 305-1 / GRI 305-2 / GRI 305-3 ▲

Greenhouse gas emissions (CO ₂ equivalent) in metric tons ¹	2022	Change	2021	2020
Scope 1 – Direct greenhouse gas emissions	1,618	0	1,615	1,599
– Vehicle fleet ²	1,401	–12 %	1,596	1,560
– Emergency power supply ³	25	32 %	19	40
– Stationary heating ⁴	192	—	—	—
Scope 2 – Indirect greenhouse gas emissions⁵	1,373	–33 %	2,036	2,188
– Electricity ⁶	428	–45 %	775	1,054
– District heating and geothermal energy ⁷	946	–25 %	1,261	1,134
Scope 3 – Greenhouse gas emissions from upstream and downstream stages of the value chain	8,399	53 %	5,495	5,797
– Fuels and energy-related activities not included in Scope 1 or 2	2,373	–1 %	2,405	1,898
– Waste from operating processes	18	6 %	17	23
– Employee commuting	2,758	85 %	1,491	2,529
– Business travel ^{8,9}	3,250	105 %	1,582	1,347
Operational emissions (Scope 1 and 2)	2,991	–18 %	3,651	3,787
Total emissions (Scope 1, 2 and 3)^{10,11}	11,390	25 %	9,147	9,584

1 In determining the carbon footprint, we followed the criteria and definitions of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The data collection was based on internal guidelines. In addition, we used the following standards to calculate our carbon footprint and selected data on indirect CO₂ emissions (Scope 3): Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard, Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). All of the ProSiebenSat.1 Group's own sites and employees were included in the carbon footprint. The coverage with measurement data in Scope 1 and 2 is 82% (previous year: 75%). We used the market-based method for the calculation.

2 Excluding electricity for EVs.

3 Light heating oil is used for the emergency power supply in Unterföhring (description in previous year's carbon footprint: "heating oil").

4 By expanding the database to among others include the Commerce & Ventures companies outside the main location Unterföhring, buildings with stationary heat supply (natural gas) were identified for the first time.

5 Scope 2 emissions according to the location-based method amounted to 6,599 tCO₂e in the reporting period (previous year: 7,166 tCO₂e).

6 The location-based emissions in the electricity category amounted to 4,477 tCO₂e in the reporting period (previous year: 5,032 tCO₂e).

7 The location-based emissions in the category district heating and geothermal energy amounted to 2,123 tCO₂e in the reporting period (previous year: 2,133 tCO₂e).

8 Plane, train, rental car, taxi and public transport.

9 In the business travel category, 599 tCO₂e were offset in the reporting period (previous year: 324 tCO₂e).

10 Total emissions according to the location-based method amounted to 16,616 tCO₂e in the reporting period (previous year: 14,244 tCO₂e).

11 The remaining non-reduced and non-compensated emissions in the reporting period were 9,791 tCO₂e (previous year: 8,823 tCO₂e).

Detailed information on the accounting of greenhouse gas emissions can be found in the "Notes on the carbon footprint." ▲

→ Notes on the carbon footprint

▼ GHG EMISSIONS INTENSITY / GRI 305-4 ▲

	2022	2021 ¹	2020
GHG emissions in metric tons CO ₂ e	11,390	9,147	9,584
Revenues in EUR m	4,163	4,495	4,047
Average FTE ²	7,501	7,956	7,128
GHG emissions/revenues			
in metric tons CO ₂ e/EUR m	2.74	2.04	2.37
GHG emissions/average FTE			
in metric tons CO ₂ e/average FTE	1.52	1.15	1.34

1 Prior-year figures partly adjusted as described in Notes to Consolidated Financial Statements, note 3 "Changes in reporting standards and accounting policies".

2 The number of average employees is presented in full-time equivalents (FTE).

Waste

Waste at ProSiebenSat.1 mainly occurs from office activities and the cafeteria, since there is no production of physical goods. In addition, there is waste from the current construction project at the main site in Unterföhring. The waste reported here arises from our own activities. Waste generated at the Unterföhring headquarters amounted to 487 t in the period under review (previous year: 527 t), 145 t (previous year: 173 t) of which was attributable to the construction of the new campus. Waste that cannot be recycled is disposed of in an environmentally friendly manner. ProSiebenSat.1 follows local regulations and classifies waste as hazardous or non-hazardous in accordance with the respective national laws. In 2022, the amount of hazardous waste decreased to 0.4 t (previous year: 6 t). As in previous reporting periods, measures to reduce waste and reuse materials were further intensified, for example through the establishment of paperless office concepts. **GRI 306-1, GRI 306-2, GRI 306-3**

Disclosures in accordance with the EU Taxonomy Regulation

▼ With the "European Green Deal," the European Commission is pursuing a plan to organize the European economy more sustainably in the future and especially to direct capital flows into sustainable economic activities. To enable the categorization of economic activities according to their sustainability, the European Commission has created a classification system with the Taxonomy Regulation, which applies to non-financial statements and reports published after January 1, 2022. The following explanatory notes and tables reflect our interpretation of the current legal situation with regard to the EU Taxonomy Regulation.

Reporting is initially required with respect to the two environmental objectives "climate change mitigation" and "climate change adaptation," on which the European Commission has published the "Climate Delegated Act" and its Annexes. These contain a description of taxonomy-eligible economic activities. An economic activity is taxonomy-eligible if it is covered by the Taxonomy Regulation (Regulation (EU) 2020/852), i.e. listed in the Annexes of the associated "Climate Delegated Act," and thus has the potential to be classified as sustainable within the meaning of the Taxonomy Regulation (= taxonomy-aligned). The economic activity is only taxonomy-aligned if the technical screening criteria likewise found in the Annexes and the requirements for minimum social safeguards are met. The technical screening criteria relate firstly to the substantial contribution that an economic activity must make to an environmental objective and secondly to the criteria of "do no significant harm" (DNSH) in regard to other environmental objectives. In the previous year, only eligibility for classification under the Taxonomy Regulation needed to be assessed in accordance with a relief option provided by the EU. The following describes how ProSiebenSat.1 Group has reviewed its taxonomy-eligible economic activities for the financial year 2022 with regard to their taxonomy-alignment and subsequently determined the corresponding taxonomy KPIs related to revenues, capital expenditure and operating expenditures.

The analysis carried out in the previous year regarding taxonomy-eligible economic activities in the areas of “climate change mitigation” and “climate change adaptation” was updated in the reporting year and revalidated by various Group representatives. There was no change in the assessment of the taxonomy-eligibility of the Group’s economic activities compared to the previous year.

As a result of the previous year’s analysis, the Group has identified various potentially relevant economic activities in relation to the environmental objective of “climate change adaptation,” for example activity 8.3. “Programming and broadcasting activities” or 13.3. “Motion picture, video and television program production, sound recording and music publishing activities” in the “Climate Delegated Act.” However, no revenues can be assigned to these within the meaning of the taxonomy: In our opinion, these economic activities are not enabling in nature as laid down in the “Climate Delegated Act,” which is a requirement in order for them to be reported in relation to revenues. This is understood to refer to an economic activity that directly enables other activities to make a significant contribution to one of the two climate-related environmental objectives of the Taxonomy Regulation. However, this is not the core purpose of ProSiebenSat.1 Group’s activities. Moreover, we were unable to identify any capital expenditure or operating expenditures in connection with the environmental objective of “climate change adaptation”. In our view, this can be claimed only for expenses that are incurred in order to make an activity climate-resilient, i.e. to reduce the most significant physical climate risks.

In addition, ProSiebenSat.1 Group has identified various taxonomy-eligible activities in connection with the environmental objective of “climate change mitigation” that are linked to capital expenditure and operating expenditures. At ProSiebenSat.1 Group, these mainly relate to expenses for the vehicle fleet (activity 6.5. in the “Climate Delegated Act”), new buildings, renovations, expenses for the maintenance and repair of assets (activities 7.1.-7.7. in the “Climate Delegated Act”), and for data centers (activity 8.1. in the “Climate Delegated Act”). All relevant investment projects were examined with regard to allocation to these activities and marked accordingly in the Group-wide consolidation and reporting system in order to enable the recognition of the associated capital expenditure. All activities were assigned here without ambiguity, so there was no double counting.

As the identified activities exclusively relate to purchased products and services from third parties, evidence of taxonomy-alignment must generally be obtained by requesting the relevant information from these business partners. However, the responses to the requests regarding fulfillment of the substantial contribution criteria, the DNSH criteria, and the minimum safeguards were not sufficient to permit the conclusion of taxonomy-alignment for the financial year 2022. Therefore, ProSiebenSat.1 Group cannot present any taxonomy-aligned KPIs for the financial year 2022. ▲

▼ ENVIRONMENTAL RESPONSIBILITY ▲

In general, the Taxonomy Regulation has to date mainly covered those economic activities that are responsible for the most CO₂ emissions within Europe. In the coming years, the regulation is to be expanded to include both further environmental objectives and additional taxonomy-eligible economic activities. At present, the majority of ProSiebenSat.1 Group’s business activities are not yet covered by the Taxonomy Regulation. However, this does not mean that our Group does not contribute to climate change mitigation. We are aware of the Group’s responsibility due to the reach of our TV stations and digital platforms, and will continue to keep our target groups informed and raise awareness regarding climate-relevant issues.

REVENUES

▼ The underlying revenues correspond to the revenues reported in the consolidated income statement. No revenues from taxonomy-eligible economic activities were identified for the financial year 2022. ▲

→ Group Earnings

▼ REVENUES 2022 ▲

Proportion of Revenues from products or services associated with taxonomy-aligned economic activities

Economic activities	Code(s)	Substantial contribution criteria							
		Absolute Revenues	Proportion of Revenues	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems
		in EUR m	in %	in %	in %	in %	in %	in %	in %
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
Revenues of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—						
Total (A.1 + A.2)		—	—						
B. Taxonomy-non-eligible activities									
Revenues of taxonomy-non-eligible activities (B)		4,163	100.0						
Total (A + B)		4,163	100.0						

▼ REVENUES 2022 ▲

DSNH criteria ("Do not significantly harm")

Economic activities	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards	Taxonomy-aligned proportion of Revenues 2022	Taxonomy-aligned proportion of Revenues 2021	Category (enabling activity)	Category (transitional activity)
								in %	in %	E	T
								yes/no	yes/no	yes/no	yes/no
A. Taxonomy-eligible activities											
A.1. Environmentally sustainable activities (taxonomy-aligned)											
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)								—			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)											
Revenues of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)											
Total (A.1 + A.2)								—			
B. Taxonomy-non-eligible activities											
Revenues of taxonomy-non-eligible activities (B)											
Total (A + B)											

CAPITAL EXPENDITURES (CAPEX)

▼ ProSiebenSat.1 Group's capital expenditure comprises additions to programming assets, other intangible assets as well as property, plant and equipment and rights-of-use to property, plant and equipment. In the financial year 2022, there were additions due to changes in the scope of consolidation. These are taken into account for accordingly.

Taxonomy-eligible capital expenditures are related to the Group's vehicle fleet, new buildings or renovations, data centers and spending on the maintenance and servicing of assets. The largest contribution comes from the new campus building in Unterföhring.

For the identification of the KPI accounted for the relevant leasing accounts, on which in particular additions relating to buildings and the vehicle fleet are booked. In addition, the capital expenditure marked as taxonomy-eligible in the Group-wide consolidation and reporting system was also included.

The potential taxonomy-alignment of these activities could not be confirmed due to insufficient information from business partners. For the financial year 2022, ProSiebenSat.1 Group has not identified any expenditure in connection with the environmental objective of "climate change adaptation". ▲

→ **Notes to Consolidated Financial Statements, Notes to the Consolidated Statement of Financial Position**

▼ CAPITAL EXPENDITURE (CAPEX) 2022 ▲

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Economic activities	Code(s)	Substantial contribution criteria								
		Absolute CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	
		in EUR m	in %	in %	in %	in %	in %	in %	in %	
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)			—	—						
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
Transport by motorbikes, passenger cars and light commercial vehicles	6.5.	2	0.2							
Construction of new buildings	7.1.	53	4.5							
Renovation of existing buildings	7.2.	0	0.0							
Installation, maintenance and repair of energy efficiency equipment	7.3.	2	0.2							
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4.	0	0.0							
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5.	0	0.0							
Acquisition and ownership of buildings	7.7.	16	1.4							
Data processing, hosting and related activities	8.1.	6	0.5							
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		80	6.8							
Total (A.1 + A.2)		80	6.8							
B. Taxonomy-non-eligible activities										
CapEx of Taxonomy-non-eligible activities (B)		1,099	93.2							
Total (A + B)		1,179	100.0							

▼ CAPEX 2022 ▲

DSNH criteria ("Do not significantly harm")											
Economic activities	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards	Taxonomy-aligned proportion of CapEx 2022	Taxonomy-aligned proportion of CapEx 2021	Category (enabling activity)	Category (transitional activity)
	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	in %	in %	E	T
A. Taxonomy-eligible activities											
A.1. Environmentally sustainable activities (taxonomy-aligned)											
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)								—			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)											
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)											
Total (A.1 + A.2)								—			
B. Taxonomy-non-eligible activities											
CapEx of Taxonomy-non-eligible activities (B)											
Total (A + B)											

OPERATING EXPENSES (OPEX)

▼ Operating expenses in accordance with the definition in the EU Taxonomy, which essentially comprise non-capitalized expenses for servicing and maintenance of property, plant and equipment as well as research and development, came to EUR29 million for the ProSiebenSat.1 Group in the reporting period. These expenses are not material (<1%) in the context of the Group's total spending. Thus, there are no material operating expenses related to taxonomy-eligible or -aligned activities. ▲

▼ OPERATING EXPENSES (OPEX) 2022 ▲

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

Economic activities	Code(s)	Substantial contribution criteria							
		Absolute OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems
		in EUR m	in %	in %	in %	in %	in %	in %	in %
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—						
Total (A.1 + A.2)		—	—						
B. Taxonomy-non-eligible activities									
OpEx of taxonomy-non-eligible activities (B)		29	100.0						
Total (A + B)		29	100.0						

▼ OPEX 2022 ▲

DSNH criteria ("Do not significantly harm")

Economic activities	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Bio-diversity & eco-systems	Minimum safeguards	Taxonomy-aligned proportion of OpEx 2022	Taxonomy-aligned proportion of OpEx 2021	Category (enabling activity)	Category (transitional activity)
	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	in %	in %	E	T
A. Taxonomy-eligible activities											
A.1. Environmentally sustainable activities (taxonomy-aligned)											
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)								—			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)											
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)											
Total (A.1 + A.2)								—			
B. Taxonomy-non-eligible activities											
OpEx of taxonomy-non-eligible activities (B)											
Total (A + B)											

GOVERNANCE & COMPLIANCE

Governance & Compliance is also one of the central fields of action of the ProSiebenSat.1 sustainability strategy: The Executive Board and Supervisory Board regard good corporate governance as an essential component of responsible, transparent management geared toward long-term value creation. With the German Corporate Governance Code (GCGC), a standard for transparent control and management of companies was established. The corresponding information on corporate governance at ProSiebenSat.1 can be found in particular in the Management Declaration in accordance with sections 289f and 315d of the German Commercial Code (HGB). In addition to the annual Declaration of Compliance pursuant to section 161 of the German Stock Corporation Act (AktG), this includes other relevant information on ProSiebenSat.1 Group's corporate governance practices. Information on Executive Board and Supervisory Board compensation can be found in the Compensation Report.

→ [Management Declaration](#) → [Compensation Report](#)

▼ The Executive Board of ProSiebenSat.1 Media SE is convinced that sustainable economic success in a competitive environment can be achieved only by ensuring that business practices comply with the applicable laws. In addition to preventing corruption, ProSiebenSat.1 Group particularly focuses on the issues of money laundering prevention, sanctions and embargoes, as well as data protection, in the area of compliance. ProSiebenSat.1 Group has implemented a compliance management system (CMS) for these legal areas.

The main objective of the CMS is to permanently anchor integrity as well as conduct that complies with guidelines and regulations in the thinking and actions of all employees, and thus to prevent violations of laws and regulations. The central compliance organization is made up of the Compliance Committee and the Group Compliance department headed by the Chief Compliance Officer (CCO), which are assisted in the performance of their duties by experts from other areas, such as the Legal Affairs and Internal Audit. In addition, Unit Compliance Officers (UCOs) have been appointed who are responsible for the CMS at Group entities and are in direct contact with the respective subject experts. The delegation of compliance responsibilities is governed by the "Compliance Management System" guideline. The responsibilities and areas of responsibility in the management of the Group entities, the establishment of a uniform Group-wide reporting system,

and cooperation between the entities and Group Compliance are thus clearly assigned. Responsibility for antitrust law was transferred from Group Compliance to Legal Affairs as part of the update of delegation in 2021. Nevertheless, the following information also relates to antitrust provisions.

In its Code of Conduct ProSiebenSat.1 Group has laid down basic guidelines and policies. These define the general standards for conduct in business, legal and ethical matters and also govern how employees can report misconduct in the Company. They serve all members of the Executive Board, the management of the Group entities, and the employees of ProSiebenSat.1 Group as a binding reference and regulatory framework for dealing both with each other and with business partners, customers, suppliers, and other third parties. The new Code of Conduct came into force in January 2022 and replaces the previous Code as a unifying element across all segments of ProSiebenSat.1 Group.

Another central compliance instrument for ProSiebenSat.1 Group is the whistleblower system. In addition to internal reporting channels, until December 2022 it was also possible to report legal violations anonymously via an external ombudsman service. The ability to submit anonymous reports has been replaced in January 2023 by the introduction of an electronic whistleblower system. This also covers the complaints procedure under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LKSG). Regardless of the chosen reporting channel, the Chief Compliance Officer must promptly inform the management of reports of serious suspicions that following preliminary internal evaluation prove to be potentially justified or have particularly high potential for damage.

Further information, particularly on the compliance organization, is provided in the Management Declaration in accordance with sections 289f and 315d HGB.

→ **Management Declaration**

In addition, ProSiebenSat.1 Group has implemented a compliance training concept that includes both online and classroom trainings. Online trainings are mandatory for all employees and are intended to provide a basic understanding of the main compliance risks. The online trainings must be repeated every two years, the online "occupational health and safety" training every year. The classroom trainings, most of which once again took place virtually in 2022, are targeted at risk groups and carried out by Legal Affairs, Group Compliance, HR Law, Taxes, Corporate Information Security, the Data Protection Officer and the Youth Protection Officers for their individual areas. In addition, ProSiebenSat.1 Group offers seminars for the managers of German affiliated entities at its P7S1 Academy to give them a comprehensive overview of their rights and obligations as well as the relevant legal bases. ▲

GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26

COMPLIANCE TRAININGS GRI 2-26

Topic	2022			2021		
	Events (live/virtual)	Participants (live/virtual)	Online trainings	Events (live/virtual)	Participants (live/virtual)	Online trainings
Media, copyright, advertising law, German Unfair Competition Act (UWG)	6	193	—	5	114	
Compliance ²	18	245		5	48	
Antitrust law	2	41	5,188 ¹			6,549 ¹
Money laundering	2	67		—	—	
Sanctions & embargoes	1	25		—	—	
General Act on Equal Treatment (AGG), labour law	1	7	3,280	5	55	5,544
Data protection	24	545	3,498	19	385	5,876
Information security	—	—	6,344	—	—	3,243
Youth protection	2	24	417	4	62	376
Occupational health and safety	—	—	7,360	—	—	7,385
Tax law	3	4	—	4	7	—
Management seminars	7	48	—	4	47	—

1. Since October 2021 incl. money laundering and sanctions & embargoes and excl. media, copyright, advertising law, German Unfair Competition Act (UWG).

2. Trainings on the compliance management system and anti-corruption.

Effective January 1, 2023, ProSiebenSat.1 Group falls under the scope of the LKSG. The LKSG requires German companies to provide protection against risks relating to human rights and the environment in their supply chain (including of their own business area). Over the course of 2022, ProSiebenSat.1 Group has started a interdivisional project and plans to report publicly on this as part of its reporting obligations under section 10 LKSG on an annual basis.

Anti-corruption and Antitrust Law

▼ Legally compliant behavior and the prevention of violations of laws and regulations are a prerequisite for a company's sustainable success. Therefore, preventing corruption and anti-competitive behavior is highly relevant to business and represents an important success factor for achieving corporate goals. Free competition is a key pillar of our economic system and is given special protection by antitrust laws and criminal law. Violations of competition laws may result in large fines and claims for damages that may affect not only the Company but also employees personally. In addition, corruption offenses can result in fines or custodial sentences. In order to obtain an independent assessment of the CMS, an audit firm conducted a review of the anti-corruption component during 2022. For 2022, as in the previous year, we are not aware of any investigations into the Group, its subsidiaries or employees of ProSiebenSat.1 Group with regard to corruption offenses or antitrust violations. ▲ **GRI 205-1, GRI 205-3, GRI 206-1**

Data Protection

▼ Owing to progressive digitalization and new business models, more and more personal data is being generated and processed in a wide variety of ways. That also applies to ProSiebenSat.1 Group with its diverse offerings in the segments Entertainment, Dating & Video and Commerce & Ventures. In this context, data protection protects the right to privacy and to information control. This refers to the right of every individual to control the disclosure and use of his or her own personal data. Our goal is to handle this data carefully and protect it from misuse. The Group Data Protection Officer is responsible for cooperation and coordination on all major data protection matters. He is assigned to the Group Compliance division in organizational terms and is supported by data protection law specialists when it comes to legal issues. By way of mandatory training and assessments by the Group Data Protection Officer, violations of privacy are to be prevented and compliance with data protection law ensured.

Data protection compliance is to be ensured on the basis of a risk-oriented data protection management system (DPMS) and personal and other sensitive data is to be protected from loss, destruction, unauthorized access or unauthorized use, processing, or disclosure. Specific measures are based on the legal regulations, particularly the EU General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG), as well as our own data protection guidelines. The data protection law requirements form part of our CMS. ProSiebenSat.1 Group has implemented processes to protect personal data against misuse. These relate to the preparation of agreements under data protection law in order to meet the requirements of Articles 26 and 28 GDPR and to the disclosure of personal data to public authorities. The data protection processes also cover the information required to be provided, the rights of the data subject, and the reporting of data breaches, i.e. third parties unlawfully obtaining personal data (Articles 33 and 34 GDPR).

In 2022, there were nine cases (previous year: nine) of substantiated complaints regarding the violation of customers' privacy at companies of ProSiebenSat.1 Group in Germany, of which eight (previous year: nine) were from external parties, one (previous year: none) from regulatory authorities. Furthermore, 20 cases of data leaks, data theft, or data loss were reported, of which only two cases (previous year: twelve) had to be reported in accordance with GDPR. ▲ **GRI 418-1**

Information Security

Various types of information are of key importance to the business activities of ProSiebenSat.1. Ensuring that business processes, IT, infrastructure and critical information are kept sufficiently secure is therefore a strategic factor in the Group's competitiveness. Company-wide, process-oriented information security serves as a tool for identifying relevant risks in good time and dealing with them appropriately. The IT Security division in particular is responsible for the protection of IT systems. As a holding function, the Information Security Office defines guidelines, organizes assessments and penetration tests – including for websites and online shops – as well as e-learning courses and trainings, and is responsible for incident and risk management. It also provides advice within the Group on issues relating to information security. Every two years assessments of the Information Security Management System (ISMS) are carried out in accordance with ISO 27001 and confirmed a high maturity level overall in 2021. The Information Security Guidelines define the fundamental principles and minimum requirements for handling information at ProSiebenSat.1 Group. They apply to all business units and areas worldwide and to all associated subsidiaries with majority shareholdings and their employees. In addition, they apply to all internal and external service providers, business partners, and other third parties that collect, process or use company information of ProSiebenSat.1 Group and that have committed to comply with the guidelines.

The Information Security Office registers cases throughout the Group that violate the security objectives of confidentiality, integrity, availability, or authenticity of information, IT systems and/or other assets and have resulted or could result in a loss for ProSiebenSat.1 Group. In the period under review, most of the cases are minor data protection cases, such as to misdirected e-mails or accidentally unhidden mailing lists. In addition, there were also cases of phishing attacks or attempts to infiltrate the Group with malware.

In 2022, 26 cases were reported at companies of ProSiebenSat.1 Group in Germany. Of these, 20 cases also related to possible data leaks as well as data theft or data loss.

GRI 416-1, GRI 416-2

Media Regulation

▼ The issues that are relevant to ProSiebenSat.1 Group from the point of view of media law include journalistic independence, the principles of the separation of advertising and programming, and the requirements for the protection of young people. These issues also form part of our Code of Conduct. For 2022, we recorded a total of 17 violations (previous year: twelve) of journalistic due diligence, program principles, and provisions for the protection of minors and personal rights.

In all our activities, we are committed to a free and democratic order, which is based in particular on the fundamental right to freedom of opinion. The central editorial team of Seven.One Entertainment Group is responsible at operational level for ensuring journalistic independence in the editorial work of all stations. In daily conferences with the editorial teams and programming managers, the focus areas for the content of reporting and programming are discussed. The fundamental dual-control principle applies when approving editorial content. In addition, the Group has formulated guidelines which all journalists and editorial staff are required to follow. The “Guidelines for Ensuring Journalistic Independence” specify the understanding of the journalistic principles set forth in the Press Code of the German Press Council. According to these principles, they are essentially free to form their editorial content as they see fit and should report independently of social, economic or political interests. Topics such as press law and youth protection are trained and deepened in internal training courses.

ProSiebenSat.1 Group undertakes to differentiating between editorial reporting and broadcasts for advertising purposes. In substantiated individual cases where the use of surreptitious advertising is suspected, a supervisory committee can take action. In Germany, the Group is also obliged to comply with the provisions of the German Interstate Media Treaty and the state media authorities’ “Common charter on implementation of advertising regulations of the Interstate Media Treaty”. The ProSiebenSat.1 guidelines on the separation of advertising and programming include specific explanations regarding bans on the placement of particular products and services. They provide employees of the German entities of ProSiebenSat.1 Group with binding guidelines as part of their employment contract in order to prevent violations of program principles as far as possible. For the German stations, the guidelines serve the preservation of journalistic credibility and aim to safeguard the independence of the content from third-party influences as the top-level programming guidelines.

Provisions for the protection of young people are also considered very important in the context of media regulation. ProSiebenSat.1 Group’s youth protection officers play a key role in this. They are tasked with making sure that all TV and online content for which the Group is responsible is offered in an age-appropriate way. The goal is to make it difficult for children and young people to gain access to content that is unsuitable for their age group. The German Interstate Treaty on Youth Protection in the Media (Jugendmedienschutz-Staatsvertrag, JMStV) and the German Youth Protection Act (Jugendschutzgesetz, JuSchG) stipulate clear requirements for this. The youth protection officers are autonomous in their assessments and are responsible for advising stations so that content that is unsuitable for children and young people is broadcast only at the legally stipulated times. Moreover, the youth protection officers are involved in the conception, production, and purchasing of programs as early as possible. At the same time, they are expected to ensure that technical means are used (e.g. PIN procedures or the filtering software JusProg) for dissemination of content that is relevant to the protection of young people on the Group’s websites. The youth protection officers carry out internal training for TV and online editors and themselves participate in the certification program in accordance with JuSchG. In addition, youth protection is actively involved in the committees of the Voluntary Self-Regulation of Television Association (Freiwillige Selbstkontrolle Fernsehen, FSF) and the Voluntary Self-Monitoring of Multimedia Service Providers Association (Freiwillige Selbstkontrolle Multimedia Diensteanbieter, FSM). ▲

GRI 416-1, GRI 416-2

Other significant instances of non-compliance

In 2022, there was one reportable event regarding a possible violation of laws or regulations. This was a possible violation of the State Treaty on Gambling, which resulted in a prohibition by the administrative authority. Legal action was taken against this prohibition in the form of an action for annulment. No fine was imposed.

On February 28, 2023, ProSiebenSat.1 Media SE issued an ad-hoc announcement stating that, following a notice received shortly before, it assumes on the basis of the results of an external assessment that the business activities of its two subsidiaries Jochen Schweizer GmbH ("Jochen Schweizer") and mydays GmbH ("mydays"), which mainly consist in the sale of vouchers, fall partly under the German Payment Services Supervision Act ("Zahlungsdiensteaufsichtsgesetz" – "ZAG").

Jochen Schweizer and mydays subsequently adjusted their product offering on March 13 / 14, 2023, in order to address the regulatory concerns mentioned in the ad-hoc announcement. In a letter dated April 6, 2023, the German Federal Financial Supervisory Authority ("Bundesanstalt für Finanzdienstleistungsaufsicht" – "BaFin") as the responsible supervisory authority informed Jochen Schweizer and mydays that for the continued operation of their product offering adjusted as of March 13 / 14, 2023, no authorization from BaFin is required.

At the same time, BaFin announced that, based on its current administrative practice, it assumes that Jochen Schweizer and mydays required authorization from BaFin under the ZAG to offer certain voucher products issued before March 13 / 14, 2023. Jochen Schweizer and mydays are currently coordinating the modalities of the settlement of the affected voucher products with BaFin.

The Supervisory Board of ProSiebenSat.1 Media SE initiated an independent internal investigation conducted by an external law firm immediately after publication of the ad-hoc announcement. The Executive Board of ProSiebenSat.1 Media SE fully supports this investigation. The investigation serves to clarify possible misconduct by members of the management bodies and employees of ProSiebenSat.1 Group, in particular with regard to obligations of the concerned companies under the ZAG.

At the same time, the Munich Public Prosecutor's Office I (Staatsanwaltschaft München I) has initiated a monitoring process ("Beobachtungsvorgang"), examining the initial suspicion of possible criminal acts. ProSiebenSat.1 Media SE and its affected subsidiaries are fully cooperating with the relevant authorities. The possible financial charges for the Group in connection with the official investigations cannot be estimated at present but could be significant. **GRI 2-27**

→ Significant Events and Changes in the Scope of Consolidation